

CHAPTER 7
PRACTICE AND PROCEDURE

[Previously ch 15, renumbered 10/20/75 Supp.]
[Prior to 10/8/86, Commerce Commission[250]]

199—7.1(476) General information.

7.1(1) *Procedure governed.* These rules are promulgated under Iowa Code chapter 476 as guides for practice and procedure thereunder before the Iowa utilities board (hereinafter referred to as “board”) unless otherwise ordered by the board in any proceeding, and subject to such special rules, or amendments thereto which may hereafter be adopted.

No rule of the board shall in any way relieve a utility from any of its duties under the law of this state.

Except for rules 7.8(476) and 7.9(476), none of the procedures provided for herein shall apply to electric transmission line hearings under chapter 478 or to pipeline and underground gas storage hearings under chapter 479 or 479B.

The purpose of these rules is to facilitate the transaction of business before the board and to promote the just resolution of controversies. Consistent with this purpose, the application of any of these rules, unless otherwise provided by law, may be waived by the board pursuant to 199 IAC 1.3(17A,474) to prevent undue hardship to a party to this proceeding.

7.1(2) Rescinded, effective 3/29/76.

7.1(3) *Suspension or alterations of rules.* The board may in its discretion on its own motion, or upon request, amend, modify or suspend any of these rules.

7.1(4) *Administrative law judges.* Hearings will be conducted by the board.

Administrative law judges may be designated by the board to preside at and conduct hearings and shall have the following authority:

- a.* To regulate the course of hearings, the recessing, reconvening and adjournment thereof, unless otherwise ordered by the board;
- b.* To administer oaths and affirmations;
- c.* To rule upon the admissibility of evidence and offers of proof;
- d.* To take or cause depositions to be taken;
- e.* To dispose of procedural matters and to dispose of motions to dismiss proceedings or other motions which involve final determination of proceedings, subject to review by the board upon application by the aggrieved party;
- f.* Within their discretion, or upon direction of the board, to certify any question to the board for its consideration and disposition;
- g.* To permit the filing of written briefs, if any, and to fix the conditions thereof and the time in accordance with 7.7(13) and to provide for the service thereof on the parties;
- h.* To hold appropriate conferences before or during hearings;
- i.* To render a final proposed decision and order in a contested case proceeding subject to review by the board on its own motion or upon application by an aggrieved party;
- j.* To take any other action necessary or appropriate to the discharge of the duties vested in them, consistent with law and with the rules and orders of the board.

This rule is intended to implement Iowa Code sections 474.3, 474.5, 476.2 and 476.6.

199—7.2(476) Matters applicable to all proceedings.

7.2(1) Each party to a proceeding shall file a separate written appearance identifying one person upon whom the board may serve all orders, correspondence, or other documents. The written appearance shall substantially conform with the form set forth in 199—subrule 2.2(15), and may be filed with the party’s initial filing in the proceeding or may be filed after the proceeding has been docketed. If filed after docketing the appearance shall include reference to the applicable docket numbers.

7.2(2) Rescinded, effective 3/29/76.

7.2(3) Orders of the board. All orders made by the board will be filed in the office of the board in Des Moines. Orders of the board shall be deemed to become effective upon entry by the board unless otherwise provided in the order.

7.2(4) and 7.2(5) Rescinded, effective 3/29/76.

7.2(6) Copies of exhibits. An original and three copies of all exhibits, rate compilations, statistical and other tabulated statements which any applicant intends to offer in evidence other than in rebuttal, must be filed with the board not later than the beginning of the first day of the first hearing. One copy of such exhibits, compilations or statements shall be furnished to each party upon request. Any party desiring to introduce any exhibit during the course of a hearing shall furnish an original and three copies of such exhibits for the use of the board, and one copy to each party upon request.

7.2(7) Parties. The parties to proceedings before the board are complainants, petitioners, applicants, respondents and intervenors. The term corporation as used herein shall include municipal corporation.

a. “*Complainants*” are persons, corporations or associations who complain to the board by written complaint of any act or things done or omitted to be done in violation, or claimed to be in violation, of chapter 476, or of any order or rules of the board shall be deemed a complainant in any proceeding initiated on its own motion.

b. “*Petitioners*” and “*applicants*” are parties who by written petition, application or filing, apply for or seek relief from the board, and who are not otherwise designated in this rule.

c. “*Respondents*” are parties against whom a complaint or petition is filed, or who by reason of interest or possible interest in the subject matter of a petition or application or the relief sought therein are made respondents, or to whom an order is directed by the board initiating a proceeding.

d. “*Intervenors*” are persons, corporations (including municipal corporations), associations or public authorities who upon written petition, are permitted to intervene in any proceeding before the board.

(1) Intervention of right:

In the case of any inquiry, investigation or hearing on any matter relating to rates or other charges or services within any city or county, the city or county may become a party to the proceeding and an intervenor as a matter of right by filing with the board its written appearance.

Any persons, corporations (including municipal corporations), incorporated associations or public authorities will be permitted to intervene as a matter of right in a proceeding:

When the petitioner has an interest in the subject matter of the proceeding, and

The petitioner’s interests are unique and require representation in addition to the existing parties. For the purpose of this provision, existing parties shall include the original parties to the proceeding plus all intervenors that have been approved prior to the filing of the petition for intervention in question. In determining whether a petitioner’s interests are unique, requiring representation in addition to the existing parties, the consumer advocate’s role of representing the public interest shall not be interpreted as representing every potential interest in a proceeding before the board.

(2) Permissive intervention:

Any persons, corporations (including municipal corporations), associations, or public authorities having an interest in the subject matter of the proceedings but not meeting the requirements of intervention of right, may be permitted to intervene at the discretion of the board. In determining whether to grant intervention, the board shall consider:

1. The prospective intervenor’s precise interest in the subject matter of the proceeding.
2. The effect of a decision which may be rendered upon the prospective intervenor’s interest.
3. The extent to which the prospective intervenor’s interest will be represented by other parties.
4. The availability of other means by which the prospective intervenor’s interest may be protected.
5. The extent to which the prospective intervenor’s participation may reasonably be expected to assist the development of a sound record through the presentation of relevant evidence and argument.

e. Any party to the proceeding may appear and be heard by a licensed attorney at law. If the attorney is not licensed within the state of Iowa, permission to appear must be granted by the board and the written appearance of a resident attorney must be provided for service pursuant to Iowa Supreme Court rule 116. A corporation or association may appear and present evidence by an officer or employee. However, only licensed attorneys shall represent a party before the board in any matter involving the exercise of legal skill or knowledge except with consent of the board. All persons appearing in proceedings before this board shall conform to the standard of ethical conduct required of attorneys before the courts of Iowa.

f. The board or its administrative law judge may permit all persons, corporations, associations or public authorities to be heard, to examine and cross-examine witnesses, but they shall not be parties to the proceedings unless so designated in subrule 7.2(7), provided, however, that testimony or statement of any person so appearing shall be given under oath and that such person shall be subject to cross-examination by the parties to the proceeding.

g. The board's staff, its representatives and agents may appear at any hearing and shall have all rights of participation as a party to the proceeding.

7.2(8) *Method of intervention.* Unless otherwise ordered by the board, the request to intervene in a proceeding shall be by petition to intervene filed on or before 20 days following the order setting a procedural schedule, but not afterward, except for good cause shown.

A petition to intervene shall substantially comply with the form prescribed in 199—subrule 2.2(10). The original and ten copies of the petition shall be filed with the board.

The board may, in its discretion, grant or deny such petitions except those petitions meeting the criteria of an intervention of right. The board may also permit intervention by such person limited to particular issues or to a particular stage of the proceeding.

When two or more intervenors have substantially the same interest, the board, in its discretion, may order consolidation of petitions and briefs and limit the number of attorneys allowed to participate in the proceedings to avoid a duplication of effort.

The granting of any petition to intervene shall not have the effect of changing or enlarging the issues specified in the board's notice of hearing, unless the board shall, on motion, amend the same.

7.2(9) *Amendments to pleadings.* Amendments to pleadings may be allowed upon proper motion at any time during the pendency of the proceeding upon such terms as shall be just and reasonable.

7.2(10) *Defective filings.* There will be accepted for filing only such applications, pleadings, documents, testimony and other submissions as conform to the requirements of any applicable rule or order of the board or applicable statute. Applications, pleadings, documents, testimony and other submissions tendered for filing which fail to substantially conform with applicable requirements will be considered defective and may be rejected unless waiver of the relevant requirement has been granted by the board prior to filing. A filing may be rejected by the board even though board employees have file-stamped or otherwise acknowledged receipt of the filing.

No application, pleading, document, testimony or other submission filed with a tariff incorporating changes in rates, charges, schedules, or regulations for public utility service shall be rejected as defective under this rule after the date of a board order docketing investigation of the tariff as a formal proceeding.

7.2(11) *Settlements.* Parties to a contested case may propose to settle on a mutually acceptable outcome to the proceeding or any part of with or without resolving material issues. Settlement shall be limited to issues pending before the board and shall not extend to substantive issues which may come before the board in other or future proceedings. The board will not approve settlements, whether contested or uncontested, unless the settlement is reasonable in light of the whole record, consistent with law, and in the public interest. Board adoption of a settlement constitutes the final decision of the board on issues addressed in the settlement.

a. *Proposal of settlements.* Two or more parties may by written motion propose settlements for adoption by the board. The motion shall contain a statement adequate to advise the board and parties not expressly joining the proposal of its scope and of the grounds on which adoption is urged. Parties may propose a settlement for adoption by the board (1) any time after docketing and (2) within 30 days after the last day of hearing. In proposed settlements which resolve all revenue requirement issues in a rate case proceeding, parties to the settlement shall jointly file the revenue requirement calculations reflecting the adjustments proposed to be settled. In proposed settlements which resolve some revenue requirement issues in a rate case proceeding and retain some issues for litigation, each party to the settlement who has previously filed a complete revenue requirement calculation shall file its revenue requirement calculation reflecting the adjustments proposed to be settled and any remaining issues to be litigated. In proposed settlements which produce an agreed-upon revenue requirement as a mutually acceptable outcome to the proceeding without an agreement on each revenue requirement issue, parties to the settlement shall jointly file schedules reflecting the specific adjustments for which the parties reached agreement. For those issues included in the proposed settlement which were not specifically resolved, the schedules should identify the range between the positions of the parties.

b. *Conference.* After proposal of a settlement pursuant to paragraph "a," and prior to approval, the settling parties shall convene at least one conference with notice and opportunity to participate provided to all parties for the purpose of discussing settlement in a given proceeding. Written notice of the date, time, and place shall be furnished at least seven days in advance to all parties to the proceeding. Attendance at any settlement conference shall be limited to the parties to a proceeding and their representatives. A party that has been given notice and opportunity to participate in the conference and does not do so shall be deemed to have waived its right to contest a proposed settlement pursuant to paragraph "a," unless good cause is shown for failure to participate.

c. *Comment period.* Whenever a party to a proceeding does not expressly join in a settlement proposed for adoption by the board in that proceeding, such party shall have 30 days from the date of the motion proposing settlement within which to file comments contesting all or part of the settlement, and shall serve such comments on all parties to the proceeding at the time of filing. Parties shall have 15 days after the comments are filed within which to file reply comments.

d. *Contents of comments.* A party contesting a proposed settlement must specify in its comments the portions of the settlement that it opposes, the legal basis of its opposition, and the factual issues that it contests. Any failure by a party to file comments constitutes waiver by that party of all objections to the settlement.

e. *Contested settlements.* If the proposed settlement is contested, in whole or in part, on any material issue of fact by any party, the board may schedule a hearing on the contested issue(s) as soon after the close of the comment period as reasonably possible. The board may decline to schedule a hearing where the contested issue of fact is not material or where the contested issue is one of law.

f. *Unanimous proposed settlement.* In proceedings where all parties join in the proposed settlement, parties may propose a settlement for adoption by the board any time after docketing. Paragraphs "b" through "e" shall not apply to a proposed settlement filed concurrently by all parties to the proceeding.

g. *Inadmissibility.* Any discussion, admission, concession or offer to settle, whether oral or written, made during any negotiation on a settlement shall be privileged as provided by Iowa law.

7.2(12) Electronic filings. This subrule specifies standards for electronic filings. These standards apply to electronic filings required by or referenced in rules which expressly reference this subrule. The board on its own motion or at the request of a party may provide for additional or different requirements in specific cases, if necessary.

a. Electronic files shall be accompanied by a hard-copy printout and a hard-copy index which identifies each electronic file and includes for each file a brief description of the sources of inputs, operations performed, and where outputs are next used.

b. Electronic files which are compressed or squeezed shall be accompanied by software and clear documentation to reverse the process of compression.

c. Electronic files shall be IBM compatible, provided on 5.25- or 3.5-inch disks. Spreadsheets shall be LOTUS 1-2-3 files; data base files shall be in ,(comma) delimited format; and text shall be in ASCII format.

This rule is intended to implement Iowa Code sections 474.6, 476.1 to 476.3, 476.6, 476.8, 476.10, and 476.31 to 476.33.

199—7.3(476) Rate case expense.

7.3(1) A utility making an application pursuant to Iowa Code section 476.6 shall file, within one week of docketing of the rate case, the estimated or, if available, actual expenses incurred or to be incurred by the utility in litigating the rate case. Except for expenses incurred in preparation of the rate filing and notification of customers, the expenses shall be limited to expenses incurred in the time period from the date the initial application is filed through the utility's reply brief. Each expense shall be designated as either estimated or actual.

7.3(2) Estimated or, if available, actual expenses shall identify specifically:

a. *Printing costs for the following:*

- (1) Rate notification letters
- (2) Initial filing
- (3) Testimony
- (4) Briefs
- (5) Other (specify)

b. *Postage costs*

c. *Outside counsel cost*

- (1) Number of attorneys engaged as outside counsel
- (2) Hours
- (3) Cost/hour

d. *Outside expert witness/consultant*

- (1) Number of outside consultants employed
- (2) Hours per consultant employed
- (3) Cost/hour per consultant employed

e. *Expenses stated by individual for both outside consultants and utility personnel*

- (1) Travel
- (2) Hotel
- (3) Meals
- (4) Other (specify)

f. *Other (specify)*

7.3(3) Rate case expense shall not include recovery for expenses that are otherwise included in test year expenses, including salaries for staff preparing filing, staff attorneys and staff witnesses. Rate case expense shall include only expenses not covered by test year expenses for the period stated in subrule 7.3(1).

7.3(4) Total allowable rate case expense shall include expenses incurred by board staff and the consumer advocate for the time period stated in subrule 7.3(1). The rate case expense to be filed by the utility shall not include these expenses.

7.3(5) The reasonableness of the estimates shall be litigated during the proceeding. At the request of the consumer advocate or the utilities board, company shall make witnesses available on any item included in the estimated rate case expense for cross-examination during the hearing.

7.3(6) Actual utility expenses shall be filed in the same format and detail as estimated expenses and shall be filed within two weeks after filing the final brief. All material variances shall be fully supported and justified.

7.3(7) The board may schedule any additional hearings to litigate the reasonableness of the final expenses.

This rule is intended to implement Iowa Code section 476.6(8).

199—7.4(476) Applications and petitions.

7.4(1) Customer notification procedures.

a. Definitions. Terms not otherwise defined in these rules shall be understood to have their usual meaning.

(1) “*Rates*” shall mean amounts per unit billed to customers for a recurring service or commodity rendered or offered by the public utility. “*Rate amounts*” shall mean the total bill rendered to a customer pursuant to a given rate schedule.

(2) “*Charges*” shall mean amounts billed to customers for a nonrecurring service or commodity rendered or offered by the public utility.

(3) “*Commodity*” or “*commodities*” shall mean water, electricity or natural gas.

(4) “*Effective date*” shall mean the date on which the first customer begins receiving the service or commodity under the new rate or charge.

b. Notification of customers. All public utilities, except those exempted from rate regulation by Iowa Code section 476.1 which propose to increase rates or charges, shall mail or deliver a written notice pursuant to paragraph “*c*” or “*d*” to all customers in all affected rate classifications. The written notice shall be mailed or delivered before the application for increase is filed, but not more than 62 days prior to the filing. Any public utility exempt from rate regulation by Iowa Code section 476.1, which proposes to increase rates or charges, shall mail or deliver, not less than 30 days prior to the proposed effective date, a written notice pursuant to paragraph “*c*” or “*d*” of the rate or charge increase to all customers in all affected rate classifications.

Provided, however, that if a telephone utility is proposing to increase rates for only interexchange services, excluding EAS and intrastate access services, the utility shall cause the notice of proposed increase to be published, in at least one newspaper of general circulation in each county where such increased rates are proposed to be effective. The notice shall be published at least twice in such newspaper no more than 62 days prior to the time the application for the increase is filed with the board.

c. Standardized notice.

(1) *Rate-regulated utilities.* Any rate-regulated utility company may use the following forms for notification of its customers without seeking prior board approval. If the utility is asking for a general and interim increase, it should use Form A below. If the utility is asking for only a general increase, it should use Form B below.

Form A

Dear Customer:

(Company Name) (We) are asking the Iowa Utilities Board for an increase in _____
(type of service) utility (rates) (and) (charges) with a proposed effective date of _____
(date)_____.
The proposed increase in annual revenues will be approximately _____
\$(number)_____, or

(number)%_____.

Although the effect of the proposed increase on your bill may vary depending upon the type and extent of usage, the (average monthly increase per customer for the primary customer classes) (and) (actual increase in nonrecurring charges per customer) (is) (are):

	Current				Proposed	
(Charges)	(Charge)				(Charge)	
(Customer	(Monthly		Proposed		(Monthly	Percentage
Class)	Rate)	+	Increase	=	Rate)	Increase

This proposed increase in (rates) (and) (charges) may be docketed by the Board, which suspends the effective date of the proposed (rates) (and) (charges). If the proposed (rates) (and) (charges) are suspended, we are asking the Board for temporary authority to place into effect the following interim increase (collected subject to refund), to be effective (date). The Board may set interim (rates) (and) (charges) other than these:

Proposed Interim Rate Increase					
(Charges)	Current (Charge)			Proposed (Charge)	
(Customer	(Monthly		Proposed	(Monthly	Percentage
<u>Class)</u>	<u>Rate)</u>	+	<u>Increase</u>	<u>Rate)</u>	<u>Increase</u>
			=		

After a thorough investigation, the Board will order final (rates) (and) (charges) which may be different from those proposed, and determine when the (rates) (and) (charges) will become effective. If the final (rates) (and) (charges) are lower than the interim (rates) (and) (charges), the difference between the final and interim (rates) (and) (charges) will be refunded with interest.

You have the right to file a written objection to this proposed increase with the Board and to request a public hearing. The address of the Board is: Iowa Utilities Board, 350 Maple Street, Des Moines, Iowa 50319. The Board should be provided with any facts that would assist it in determining the justness and reasonableness of this requested increase. This information will be made available to the Consumer Advocate, who represents the public interest in rate cases before the Board.

A written explanation of all current and proposed rate schedules is available without charge from your local business office. If you have any questions, please contact your local business office.

Form B

Dear Customer:

(Company Name) (We) are asking the Iowa Utilities Board for an increase in (type of service) utility (rates) (and) (charges) with a proposed effective date of (date). The proposed increase in annual revenues will be approximately \$(number), or (number)%.

Although the effect of the proposed increase on your bill may vary depending upon the type and extent of usage, the (average monthly increase per customer for the primary customer classes) (and) (actual increase in nonrecurring charges per customer) (is) (are):

(Charges)	Current (Charge) (Monthly		Proposed		Proposed (Charge) (Monthly	Percentage
(Customer Class)	(Rate)	+	Increase	=	(Rate)	Increase

This proposed increase in (rates) (and) (charges) may be docketed by the Board, which suspends the effective date of the proposed (rates) (and) (charges). After a thorough investigation, the Board will order final (rates) (and) (charges) which may be different from those we requested. These final (rates) (and) (charges) will become effective at a date set by the Board.

You have the right to file a written objection to this proposed increase with the Board and to request a public hearing. The address of the Board is Iowa Utilities Board, 350 Maple Street, Des Moines, Iowa 50319. The Board should be provided with any facts that would assist it in determining the justness and reasonableness of this requested increase. This information will be available to the Consumer Advocate, who represents the public interest in rate cases before the Board.

A written explanation of all existing and proposed rate schedules is available without charge from your local business office. If you have any questions, please contact your local business office.

(2) *Utilities not subject to rate regulation.* A utility not subject to rate regulation may use the following form for notification of its customers without seeking prior board approval.

Dear Customer:

On (date), (responsible party) approved an increase in (rates) (and) (charges) affecting prices for (type of service) that you receive. The increase will apply to your usage beginning on (date).

The increase in annual revenues will be approximately \$(number), or (number)%.

Although the effect of the increase on your bill may vary depending upon the type and extent of usage, the (average monthly increase per customer for the primary customer classes) (and) (actual increase in nonrecurring charges per customer) (is) (are):

Current				(Charge)	
(Charges)	(Monthly		Proposed	(Monthly	Percentage
(Customer Class)	Rate)	+	Increase	Rate)	Increase

A written explanation of all current rate schedules is available without charge from our local business office. If you have any questions, please contact our business office.

(3) *General requirements for a form notice.* The standardized notice provided under this subsection shall be of a type size and of a quality which is easily legible. A copy of the notice with dates, cost figures and cost percentages shall be filed with the board at the time of customer notification.

Any utility offering services or systems involving detailed rate schedules must include in its notification to customers a paragraph specifically noting the services or systems for which any increase is proposed and advising customers to contact the utility's local business office for further explanation of the increase.

Any "average" used in the standard form shall be a median average.

d. *Other customer notification forms.*

(1) *Prior approval.* Any public utility, as defined in Iowa Code section 476.1, which proposes to increase rates or charges and is not in substantial compliance with the form prescribed in 7.4(1)"c" above, shall submit to the board not less than 30 days before providing notification to its customers in accordance with 7.4(1)"b," ten copies of such proposed notice for approval. The board, for good cause shown, may permit a shorter period for approval of the proposed notice.

(2) *Form.* The proposed notice as submitted to the board pursuant to 7.4(1)"d"(1) may contain blank spaces for dates, cost figures and cost percentages; however, a copy of the approved notice with dates, cost figures and cost percentages shall be filed with the board at the time of the customer notification. The form of the notice, as approved by the board, may not be altered in the final form except to include dates, cost figures and cost percentages reflecting the latest updates. The notice shall be of a type size and of a quality which is easily legible and shall be of the same format as that which was approved by the board.

(3) *Required content of notification.* The notice submitted for approval pursuant to 7.4(1)"d"(1) shall include, at a minimum, all of the information contained in the standard notice of 7.4(1)"c."

(4) *Notice of deficiencies.* Within 30 days of the proposed notice's filing, the utility shall be notified of either the approval of the notice or of any deficiencies in the proposed notice. In the event deficiencies are found to exist in the proposed notice, the board will describe the corrective measures necessary to bring the notice into compliance with Iowa Code chapter 476 and board rules. A notice found to be deficient under this rule shall not constitute adequate notice under Iowa Code section 476.6.

(5) *Fuel adjustment clause.* Nothing in this subsection shall be taken to prohibit a public utility from establishing a sliding scale of rates and charges or from making provision for the automatic adjustment of rates and charges for public utility service, provided that a schedule showing such sliding scale or automatic adjustment of rates and charges is first filed with the board. Such adjustment factors that result from the sliding scale shall be printed on the customer's bill.

e. Reserved.

f. *Delivery of notification.*

(1) The notice, as it appears in 7.4(1)“c” or as approved by the board in accordance with 7.4(1)“d,” shall be mailed or delivered to all affected customers pursuant to the timing requirements of 7.4(1)“b.”

(2) Rate-regulated utilities. Notice of all proposed increases may be mailed to all affected customers. The notice may be mailed with a regularly scheduled mailing of the utility. Notice, except for proposed nonrecurring service charge increases, shall be conspicuously marked, “Notice of proposed rate increase,” on the notice itself. If a separate mailing is utilized by a utility for customer notification except for proposed nonrecurring service charge increases, the outside of the mailing shall also be conspicuously marked, “Notice of proposed rate increase.”

(3) Utilities not subject to rate regulation. Notice of all increases may be mailed to all affected customers. The notice may be mailed with a regularly scheduled mailing of the utility. Notice of all increases, except nonrecurring service charge increases, shall be conspicuously marked, “Notice of rate increase,” on the notice itself. If a separate mailing is utilized by a utility for customer notification of an increase, except a nonrecurring service charge increase, the outside of the mailing shall also be conspicuously marked, “Notice of rate increase.” This subparagraph does not apply to municipal utilities.

(4) Failure of the postal service to deliver the notice to any customers shall not invalidate or delay a proposed rate increase proceeding.

(5) After the date the first notice is mailed or delivered to any affected customer and until such rates are resolved in proceedings before the board, any person who requests service and is affected by the proposed increase in rates shall receive a notice specified in paragraph 7.4(1)“b” not later than 60 days after the date of commencement of service to the customer.

(6) Approved notice will be required for each filing proposing an increase that is not directly identifiable with a previous customer notification.

(7) This subrule shall not apply to telephone utilities proposing to increase rates for only interexchange services, excluding EAS and intrastate access services.

7.4(2) Rescinded, effective October 16, 1985.

7.4(3) *Applications filed in accordance with the provisions of Iowa Code section 476.7.*

a. Any rate-regulated public utility filing an application with the board requesting a determination of the reasonableness of its rates, charges, schedules, service or regulations shall submit at the time the application is filed, factual evidence and written argument offered in support of its filing and provided that the public utility is not a rural electric cooperative, it shall also submit affidavits containing testimonial evidence, in support of its filing for a general rate increase. All such testimony and exhibits shall be given or presented by competent witnesses, under oath or affirmation, at the proceeding ordered by the board as a result of the application, and the proceeding itself shall be governed by the applicable provisions of 7.1(476), 7.2(476) and 7.3(476).

b. Rescinded, effective 1/12/83.

c. All of the foregoing requirements shall likewise apply in the event the board shall, on its own motion, initiate a formal proceeding to determine the reasonableness of a public utility’s rates, charges, schedules, service or regulations.

7.4(4) Tariffs to be filed. A rate-regulated public utility shall not make effective any new or changed rate, charge, schedule, or regulation until it has been approved by the board and the board has determined an effective date, except as provided in Iowa Code section 476.6, subsections 11 and 13. If the proposed new or changed rate, charge, schedule, or regulation is neither rejected nor approved by the board, the board will docket the tariff filing as a formal proceeding within 30 days after the filing date. Proposed new or changed rates, charges, schedules, or regulations which contain energy efficiency expenditures and related costs which are incurred after July 1, 1990, for demand-side programs shall not be included in a rate-regulated utility's proposed tariff which relates to a general increase in revenue. A utility may propose to recover the costs of process-oriented industrial assessments not related to energy efficiency as defined in rule 199—35.2(476). The filing is not a contested case proceeding under the Iowa administrative procedure Act unless and until the board docket it as a formal proceeding. No person will be permitted to participate in the filing prior to docketing, except that the consumer advocate and any customer affected by the filing, except as limited by 199—subrules 22.12(1) and 22.13(1), may submit within 20 days after the filing date a written objection to the filing and a written request that the board docket the filing, which request the board may grant in its discretion. Such written objections and requests for docketing shall set forth specific grounds relied upon in making the objection or request.

7.4(5) Letter of transmittal. Three copies of all tariffs and all additional, original, or revised sheets of tariffs and the accompanying letter of transmittal shall be filed with the board and shall include or be accompanied with such information as is necessary to explain the nature, effect, and purpose of the tariff or additional, original, or revised sheets submitted for filing. Such information shall include, when applicable:

- a. The amount of the aggregate annual increase or decrease proposed.
- b. The names of communities affected.
- c. The number and classification of customers affected.
- d. A summary of the reasons for filing and such other information as may be necessary to support the proposed changes.
- e. A marked version of the pages to be changed or superseded showing additions and deletions, if the tariff is prepared with word processing software supporting such marking. All new language must be marked by highlight, background shading, bold text, or underlined text. Deleted language must be indicated by strike-through. The marked version may be in either paper or electronic form and may be prepared manually or by word processing. When a marked version is infeasible or not meaningful, the letter or transmittal should state the reason for its omission.

7.4(6) Evidence. Unless otherwise authorized by the board in writing prior to filing, a utility must when proposing changes in tariffs or rate schedules, which changes relate to a general increase in revenue, prepare and submit with its proposed tariff the following evidence in addition to the information required in 7.4(11). The board shall act on requests for waivers not later than 14 days after filing of those requests. If no action is taken on a request for waiver, it shall be deemed denied.

a. *Factors relating to value.* A statement showing the original cost of the items of plant and facilities, for the beginning and end of the last available calendar year, any other factors relating to the value of the items of plant and facilities the utility deems pertinent to the board's consideration, together with information setting forth budgeting accounts for the construction of scheduled improvements.

b. *Comparative operating data.* Information covering the latest available calendar year immediately preceding the filing date of the application.

(1) Operating revenue and expenses by primary account.

(2) Balance sheet at beginning and end of year.

c. *Test year and pro forma income statements.* Schedules setting forth revenues, expenses, net operating income of the last available calendar year, the adjustment of unusual items and by adjustment to reflect operations for a full year under existing and proposed rates.

d. Additional evidence for rural electric cooperatives. In addition to the foregoing evidence, a rural electric cooperative shall file schedules setting forth utility long-term debt and debt costs, accrued utility operating margins and other components of patronage capital, the cooperative's plan to refund utility patronage credits, the ratio of utility long-term debt to retained utility operating margins, the times interest earned ratio, the debt service coverage, authorized utility construction programs, utility operating revenues from base rates, and utility operating revenues from power cost adjustment clauses.

e. Additional evidence for investor-owned utilities. In addition to the foregoing evidence, an investor-owned utility shall file, at the same time the proposed increase is filed, the following information. For the purposes of these rules, "year of filing" means the calendar year in which the filing is made. Unless otherwise specified in these rules, the information required shall be based upon the calendar year immediately preceding the year of filing.

(1) Rate base for both total company and Iowa jurisdictional operations calculated by utilizing a 13-month average of month-ending balances ending on December 31 of the year preceding the year of filing, and also calculated on a year-end basis, except for the cash working capital component of this figure, which will be computed on the basis of a lead-lag study as set forth in subparagraph (5).

The rate base for the Iowa jurisdictional operations of rate-regulated telephone utilities will be computed on the basis of actual month-end balances which have been verified and adjusted to reflect the results of true-up procedures. True-up is the comparison of actual usage for each deregulated service with any previous estimates of deregulated usage for a given time period for the purpose of adjusting rate base and income statement allocations between deregulated and regulated services. Trued-up month-end balances for each deregulated service will be completed through the end of the test year prior to the date of filing a general rate case.

(2) Revenue requirements for both total company and Iowa jurisdictional operations to include: operating and maintenance expense, depreciation, taxes and return on rate base. The Iowa jurisdictional expenses of rate-regulated telephone utilities will be adjusted to reflect allocation factors which have been computed as a result of actual month-end balances which have been verified and adjusted to reflect the results of true-up procedures. True-up is the comparison of actual usage for each deregulated usage for a given time period for the purpose of adjusting rate base and income statement allocations between deregulated and regulated services. Trued-up month-end balances for each deregulated service will be completed through the end of the test year prior to the date of filing a general rate case.

(3) Capital structure calculated utilizing a 13-month average of month-ending balances ending on December 31 of the year preceding the year of filing, and also calculated on a year-end basis.

(4) Schedules supporting the proposed capital structure, schedules showing the calculation of the proposed capital cost for each component of the capital structure and schedules showing requested return on rate base with capital structure and corresponding capital cost.

(5) Cash working capital requirements, including a recent lead-lag study which accurately represents conditions during the test period. For the purposes of this rule, a lead-lag study is defined as a procedure for determining the weighted average of the days for which investors or customers supply working capital to operate the utility.

(6) Complete federal and state income tax returns for the two calendar years preceding the year of filing and all amendments to those returns. If a tax return or amendment has not been prepared at the time of filing, the return shall be filed with the board under this subrule at the time it is filed with the Internal Revenue Service or the state of Iowa department of revenue and finance.

(7) Schedule of monthly Iowa jurisdictional expense by account as required by chapter 16 of the board's rules unless, upon application of the utility and prior to filing, the board finds that the utility is incapable of reporting jurisdictional expense on a monthly basis and prescribes another periodic basis for reporting jurisdictional expense.

(8) For gas, electric and water utilities, a schedule of monthly consumption (units sold) and revenue by customer-rate classes, reflecting separately revenue collected in base rates and adjustment clause revenues. For telephone companies, a rate matrix as set forth in the company's annual report (page B-16), shall be filed along with a statement of the total amount of revenue produced under the rate matrix.

(9) Schedules showing that the rates proposed will produce the revenues requested. In addition to these schedules, the utility shall submit in support of the design of the proposed rate a narrative statement describing and justifying the objectives of the design of the proffered rate. If the purpose of the rate design is to reflect costs, the narrative should state how that objective is achieved, and should be accompanied by a cost analysis that would justify the rate design. If the rate design is not intended to reflect costs, a statement should be furnished justifying the departure from cost-based rates. This filing shall be in compliance with all other rules of the board concerning rate design and cost studies.

(10) All monthly or periodic financial and operating reports to management beginning in January two years preceding the year of filing. The item or items to be filed under this rule include: (a) reports of sales, revenue, expenses, number of employees, number of customers, or similar data; (b) related statistical material. This requirement shall be a continuing one, to remain in effect through the month that the rate proceeding is finally resolved. Notwithstanding other provisions concerning the number of copies to be filed, one copy of each report shall be filed under this rule.

(11) Schedule of monthly tax accruals separated between federal, state, and property taxes, including the methods used to determine these amounts.

(12) Allocation methods, including formulas, supporting revenue, expense, plant or tax allocations.

(13) Schedule showing interest rates, dividend rates, amortizations of discount and premium and expense, and unamortized 13 monthly balances of discount and premium and expense, ending on December 31 of the year preceding the year of filing, for long-term debt and preferred stock.

(14) Schedule showing the 13 monthly balances of capital stock expense associated with common stock, ending on December 31 of the year preceding the year of filing.

(15) Schedule showing the 13 monthly balances of capital surplus, separated between common and preferred stock, ending on December 31 of the year preceding the year of filing. For the purpose of this rule, capital surplus means amounts paid in that are less than or are in excess of par value of the respective stock issues.

(16) Stockholders' reports, including supplements for the year of filing and the two preceding calendar years. If such reports are not available at the time of filing, they shall be filed immediately upon their availability to stockholders.

(17) If applicable, securities and exchange commission Form 10Q for all past quarters in the year of filing and the preceding calendar year, and Form 10K for the two preceding calendar years. If these forms have not been filed with the securities and exchange commission at the time the rate increase is filed, they shall be filed under this subrule immediately upon filing with the securities and exchange commission. This requirement is not applicable for any such reports which are routinely and formally filed with the board.

(18) Any prospectus issued during the year of filing or during the two preceding calendar years.

(19) Consolidated and consolidating financial statements.

(20) Revenue and expenses involving transactions with affiliates and the transfer of assets between the utility and its affiliates.

(21) A schedule showing the following for each of the 15 calendar years preceding the year of filing, and for each quarter from the first quarter of the calendar year immediately preceding the year of filing through the current quarter.

Earnings, annual dividends declared, annual dividends paid, book value of common equity, and price of common equity (each item should be shown per average actual common share outstanding, adjusted for stock splits and stock dividends).

Rate of return to average common equity.

Common stock earnings retention ratio.

For common stock issued pursuant to tax reduction act stock ownership plans, employee stock option plans, and dividend reinvestment plans: net proceeds per common share issued, and number of shares issued and previously outstanding at the beginning of the year. This shall be set forth separately for each of the three types of plans, and reported as annual aggregates or averages.

For other issues of common stock: net proceeds per common share issued, and number of shares issued and previously outstanding for each issue of common stock.

(22) If the utility is applying for a gas rate increase, a schedule for weather normalization, including details of the method used.

(23) All testimony and exhibits in support of the rate filing attached to affidavits of the sponsoring witnesses. All known and measurable changes in costs and revenues upon which the utility relies in its application shall be included.

Unless otherwise required, an original plus ten copies of all testimony and exhibits, and four copies of all other information, shall be filed. Three copies of each of the preceding items shall be provided to the consumer advocate. In addition, two electronic copies of each computer-generated exhibit which complies with the standards in paragraph 7.2(12)“c” and two copies of a brief description of the software and hardware requirements of noncomplying electronic copies of computer-generated exhibits shall be filed with the board and the consumer advocate. Two copies of the noncomplying electronic copies shall be provided upon request by any party or the board.

If the utility which has filed for the rate increase is affiliated with another company as either parent or subsidiary, the information required in subparagraphs (3), (4), (6), (13) to (19), and (21) shall be provided for the parent company (if any) and for all affiliates which are not included in the consolidated financial statements filed pursuant to this rule.

(24) Information relating to advertisements including:

1. A portfolio of all advertisements charged to ratepayers either produced, recorded or a facsimile thereof;

2. Cost data for all advertisements and the accounting treatment utilized; and

3. An account of total advertising expense including a breakdown of the expense by category.

f. All rate-regulated utilities shall submit at the time of filing an application for increased rates, all workpapers used to prepare the analysis and data submitted in support of the application. All workpapers shall substantially comply with the standards in subrule 7.7(9).

g. *Additional evidence.* The applicant may submit any other testimony, schedules, exhibits, and data which it deems pertinent to the application.

- (1) Additional evidence may include:

1. Testimony, schedules, exhibits, and data concerning the cost of capital infrastructure investments that will not produce significant revenues and will be in service in Iowa within nine months of the test year.

2. Testimony, schedules, exhibits, and data concerning cost of capital changes that will occur within nine months after the conclusion of the test year that are associated with a new generating plant that has been the subject of a ratemaking principles proceeding pursuant to Iowa Code section 476.53.

- (2) The utility shall specifically identify and support the information, including providing an estimate at the time of filing and addressing prudence issues, regarding the changes that will be verifiable within nine months of the test year, with such verification provided to other parties as soon as the data is available. To be considered, the verifiable information must be offered into the record prior to the closing of the record at the hearing in the proceeding.

- (3) A utility electing to file additional evidence under this paragraph shall include in the reports required in subparagraph 7.4(6)“e”(1) any capital infrastructure investments that will not produce significant revenues and have been placed in service in Iowa, or capital issuances that have been completed that are associated with a new generating plant that has been the subject of a ratemaking principles proceeding pursuant to Iowa Code section 476.53.

(4) A utility electing to file additional evidence under this paragraph shall provide additional schedules as required by subparagraphs 7.4(6)“e”(13), (14), and (15) related to capital issuances that have been completed that are associated with a new generating plant that has been the subject of a rate-making principles proceeding pursuant to Iowa Code section 476.53.

Subparagraphs 7.4(6)“g”(1) through (4) are repealed effective July 1, 2007. However, any proceeding that is pending on July 1, 2007, that is being conducted pursuant to Iowa Code section 476.3 or 476.6 shall be completed as if subparagraphs 7.4(6)“g”(1) through (4) had not been repealed. Upon repeal of subparagraphs 7.4(6)“g”(1) through (4), the board may still consider the adjustments addressed in those subparagraphs, but shall not be required to consider them.

7.4(7) *Evidence requested by the board.* The applicant shall furnish any additional evidence as ordered by the board at any time after the filing of the tariff.

7.4(8) Rescinded, effective 12/16/81.

7.4(9) Rescinded, effective 12/16/81.

7.4(10) *Applications pursuant to Iowa Code section 476.6, that are not general rate increase applications.* At the time a rate-regulated public utility, other than a rural electric cooperative, files for new or changed rates, charges, schedules or regulations except in conjunction with general rate increase applications, it shall submit the following:

- a. Any cost, revenue or economic data underlying the filing.
- b. An explanation of how the proposed tariff would affect the rates and service of the public utility.
- c. All testimony and exhibits in support of the filing attached to affidavits of the sponsoring witnesses.

7.4(11) *Requests for temporary authority pursuant to Iowa Code section 476.6.*

a. A request for temporary authority to place in effect any suspended rates, charges, schedules or regulations shall be separately identified and shall include:

(1) For each adjustment or issue, a brief explanation of the adjustment or issue and its purpose which includes the specific regulatory principles relied on to support the adjustment or issue and citations to either the rules, statutes, or decisions in which the regulatory principle was codified or previously applied.

(2) Schedules supporting the proposed temporary rate capital structure, schedules showing the calculation of the proposed capital cost for each component of the capital structure, and schedules showing requested return on rate base with capital structure and corresponding capital cost.

(3) All workpapers supporting the request for temporary authority. The workpapers shall substantially comply with the standards in subrule 7.7(9).

b. Within 30 days of the filing of a request for temporary authority, an objection may be filed. An objection to a request for temporary authority shall separately identify each disputed adjustment or issue and shall include:

(1) A brief explanation of the basis for the disputed adjustment or issue which includes the specific regulatory principles relied on and citations to either the rules, the statutes, or decisions in which the regulatory principle was codified or previously applied.

(2) All workpapers supporting the objection to the request for temporary authority. The workpapers shall substantially comply with the standards in subrule 7.7(9).

c. Within 15 days of the filing of the objection, the utility may file a reply.

d. For this rule, the following filing requirements apply:

(1) Request for temporary authority—original plus ten copies.

(2) Objections to request—original plus ten copies.

(3) Replies—original plus ten copies.

(4) Exhibits—original plus ten copies. In addition, two electronic copies of each computer-generated exhibit shall be filed. Only electronic copies of computer-generated exhibits that comply with paragraph 7.2(12)“c” shall be filed.

(5) Electronic workpapers—two copies and two hard-copy printouts.

(6) Other workpapers—five copies.

(7) Specific studies or financial literature—two copies. In addition, three copies of each document filed shall be provided to consumer advocate.

This rule is intended to implement Iowa Code sections 476.2, 476.6, 476.8, 476.9, 476.10, 476.15, and 476.31 to 476.33.

199—7.5(476) Answers.

7.5(1) *Time for.* Answers to complaints, petitions, applications or other pleadings shall be filed with the board within 20 days after the day on which such pleadings are served upon the respondent or other party unless otherwise ordered, except for answers to applications for new or changed rates, charges, schedules, or regulations. Answers to applications for new or changed rates, charges, schedules, or regulations shall be permitted only if and when the application is docketed as a formal proceeding by the board, and shall be filed with the board within 20 days after the date of docketing. All answers must specifically admit, deny or otherwise answer all material allegations of the pleadings and also briefly set forth the affirmative grounds relied upon to support such answer; except that a party's failure to file an answer to an application for new or changed rates, charges, schedules, or regulations will be deemed a denial of all allegations of the application.

7.5(2) *Motion to dismiss.* Any party who deems the complaint, petition, application or other pleading insufficient to show a breach of legal duty or grounds for relief may move to dismiss instead of or in addition to answering; however, motions to dismiss applications for new or changed rates, charges, schedules, or regulations shall be permitted only if and when the application is docketed as a formal proceeding by the board. The facts stated in the pleadings will be deemed admitted for the limited purpose of determining the merits of a motion to dismiss those pleadings.

7.5(3) *Form of answer.* An answer shall substantially comply with the form prescribed in 199—subrule 2.2(8). The original and ten copies of the answer shall be filed with the board.

This rule is intended to implement Iowa Code section 476.2.

199—7.6(476) Notice.**7.6(1) Service of notice.**

a. The board will prescribe such notices as are required by law in hearings contemplated in Iowa Code sections 476.3, 476.6 and 476.7. All other pleadings, including briefs, applications for further hearing or rehearing, and notices of appeal shall be served by the party filing same upon all parties to the proceeding, unless otherwise ordered by the board. Proof of service shall accompany the filing with the board.

b. Proof of service of any paper shall be by certificate of attorney, affidavit or acknowledgment.

c. Rescinded, effective 3/29/76.

d. Answers, intervening petitions, supplemental complaints and petitions, amendments to proceedings, written motions, affidavits in support of such motion, shall be served by the party filing the same upon all parties to the proceeding and shall be accompanied by proof of service upon such parties.

See 7.4(8).

7.6(2) Reserved.**199—7.7(476) Investigation and hearings.****7.7(1) Investigations.**

a. The availability of discovery pursuant to Iowa Code section 17A.13 or the rules of civil procedure referenced therein shall not be construed to limit the investigatory powers of the board, its representatives, or the consumer advocate, particularly those powers conferred in Iowa Code section 474.10, relating to the duties of the general counsel and in Iowa Code section 476.2 relating to the duty of the board to inquire into the management of the business of all public utilities in order to keep itself informed as to the manner and method in which the management of public utilities is conducted, and in Iowa Code chapter 475A relating to the duties of the consumer advocate.

b. The board shall commence a rate investigation upon the motion of the general counsel or the consumer advocate alleging that a rate-regulated utility's annual report, a special audit, or an investigation by the board staff or the consumer advocate, indicates that the earnings of that public utility may have been or will be excessive. The board may also commence a rate investigation upon the motion of any interested person.

c. Data requests or interrogatories lodged by any party shall either be responded to or objected to, with concisely stated ground for relief, within seven days of receipt.

7.7(2) Hearings. When the board orders a hearing, witnesses shall be examined orally under oath or affirmation and their testimony shall be taken down and made a part of the record, or depositions may be taken under oath or affirmation upon such notice as is herein prescribed. The board does not furnish copies of the record but in the event that any person, whether or not a party to the proceedings, shall desire a copy thereof, the same will be furnished by the reporter, upon request, in a reasonable time at a rate not exceeding the legal rate authorized by law.

7.7(3) Witnesses and subpoenas. At the direction of the board, subpoenas may be issued by the board for the attendance of witnesses or for the production of books, papers, records, accounts or documents at a hearing in a pending proceeding. Such subpoenas may be issued upon the motion of the board or upon application of any party to the proceeding in writing incorporating a showing that any such subpoena is reasonably required and specifying as nearly as possible the books, papers, records, accounts or documents desired to be produced and the material or relevant facts to be proved by them.

7.7(4) Stipulations. Parties to any proceeding or investigation before the board may, by stipulation in writing filed with the board, agree upon the facts or law or any portion thereof involved in the controversy, subject to approval by the board or the administrative law judge.

7.7(5) Objections and exceptions. When objections are made to the admission or exclusion of evidence presented to the administrative law judge or board, the grounds relied upon shall be stated briefly. Formal exceptions are unnecessary.

7.7(6) Order of presenting evidence.

a. At evidentiary hearings upon complaints, applications, or petitions, the complainant, applicant, or petitioner shall open and close the presentation of evidence. At evidentiary hearings on several proceedings on a consolidated record, the board or administrative law judge shall designate who shall open and close. This paragraph shall not apply to consumer comment hearings.

b. Intervenor shall follow the parties on whose behalf the intervention is made, and, in all cases where the intervention is not in support of either original party, the board or administrative law judge shall designate at what stage the intervenors shall be heard.

c. The board or administrative law judge may direct departures from the foregoing order of procedure for efficiency and justice.

7.7(7) Calling for further evidence. At any stage of the hearing, or after the close of testimony, but prior to brief having been filed, the board or administrative law judge may call for further evidence upon any issue, and may require such evidence to be presented by the party or parties concerned or by the staff of the board.

7.7(8) Depositions. The board or administrative law judge, either upon its or the administrative law judge's own motion, or upon application in writing by any party, may cause the depositions of witnesses residing within or without the state to be taken in the manner prescribed by law for like depositions in civil actions in the district courts of the state of Iowa.

7.7(9) Prepared testimony and exhibits. Prefiled testimony and exhibits shall include:

a. All supporting workpapers.

(1) Only electronic workpapers that comply with the standards in paragraph 7.2(12) "c" shall be provided. Noncomplying electronic workpapers shall be provided as a hard copy with a brief description of software and hardware requirements. Noncomplying electronic workpapers shall be provided upon request by any party or the board.

(2) All other workpapers and hard-copy printouts of electronic files shall be clearly tabbed and indexed, and have pages numbered. Each section shall include a brief description of the sources of inputs, operations contained therein, and where outputs are next used.

(3) Workpapers underlying analyses and data presented in exhibits shall be explicitly referenced within the exhibit, including name and other identifiers (e.g., cell coordinates) for electronic workpapers, and volume, tab, and page for other workpapers.

(4) The source of any number used in a workpaper that was not generated by that workpaper shall be identified.

b. The derivation or source of all numbers used in either testimony or exhibits which were not generated by workpapers.

c. Copies of any specific studies or financial literature relied upon or complete citations for them if publicly available.

d. Electronic copies of all computer-generated exhibits that comply with the standards in paragraph 7.2(12) "c" and a brief description of the software or hardware requirements of noncomplying electronic copies of computer-generated exhibits. The noncomplying electronic copies shall be provided upon request by any party or the board.

e. For this rule, the following filing requirements apply:

(1) Two electronic copies of each computer-generated exhibit shall be filed.

(2) Electronic workpapers—two copies and two hard-copy printouts.

(3) Other workpapers—five copies.

(4) Specific studies or financial literature—two copies.

7.7(10) Documentary evidence. When any material or relevant matter offered in evidence by any party is embraced in a book, paper or document containing other matter not material or relevant, the party offering the same shall plainly designate the matter so offered. If in the judgment of the board or administrative law judge, such immaterial or irrelevant matter would unnecessarily encumber the record, such book, paper or document will not be received in evidence as a whole, but the material or relevant portions thereof, if otherwise admissible, may be read into the record or a true copy thereof supplied in the form of an exhibit.

Any matter contained in a report or other document on file with the board may be offered in evidence by merely specifying the report, document, or other file containing the matter so offered. The board or administrative law judge on its or the administrative law judge's own motion or upon a motion of any party, may require the offering party to designate specifically the portion of the report document or other file offered in evidence and the purpose for which it is offered.

7.7(11) Motions. Motions, unless made during the hearings, shall be made in writing, shall set forth the relief or order sought and shall be filed with the secretary of the board. Motions based on matter which does not appear of record shall be supported by affidavit. A motion shall substantially comply with the form prescribed in 199—subrule 2.2(14). The original and ten copies of the motion shall be filed with the board and a copy of the motion shall be served on all parties. Response to the motion may be filed by any party no later than 14 days from the date the motion is filed, unless otherwise ordered by the board or administrative law judge.

7.7(12) Briefs.

a. Unless waived by the parties with the consent of the board or administrative law judge, whether oral argument is heard or not, the board or administrative law judge, as soon as practicable after the commencement of the proceeding, shall fix times for the filing and service of briefs.

Unless otherwise ordered by the board or administrative law judge, initial briefs shall be filed simultaneously by all parties and reply briefs shall also be filed simultaneously, but only by those parties filing initial briefs.

b. If the matter is before the board or administrative law judge, an original and ten copies shall be filed with the board, and at least two copies served upon each of the other parties or their representatives, unless the board or administrative law judge orders otherwise.

c. Briefs shall contain a concise statement of the case. Arguments based on evidence introduced during the proceeding shall specify the portions of the record where the evidence is found. The initial brief of the party who bears the burden of proof shall include all arguments it intends to offer on brief in support of its case and against the record case of the adverse party or parties. A reply brief shall be confined to refuting arguments made in the brief of an adverse party. A party's failure to address an issue by brief shall not be deemed a waiver of that issue and shall not preclude the board from deciding the issue on the basis of evidence appearing in the record.

d. Every brief of more than 20 pages shall contain on its front leaves a subject index, with page references, and a list of all legal authority cited, alphabetically arranged, with references to the pages where the citations appear.

Each party's initial brief shall not exceed 90 pages and each subsequent brief shall not exceed 40 pages, exclusive of the table of contents and list of legal authority required by this subrule.

Upon request and for good cause shown, the board may grant a waiver of these page limits. Waiver may be granted ex parte. A brief which exceeds these page limits shall be deemed a defective filing and may be rejected as provided in subrule 7.2(10).

e. Briefs shall comply with the following requirements:

- (1) The size of pages shall be 8½ by 11 inches.
- (2) All printed matter must appear in at least 11-point (small pica) type.
- (3) There shall be margins of at least one inch on the top, bottom, right and left sides of the sheet.
- (4) The body of the brief shall be double-spaced.
- (5) Footnotes may be single-spaced but shall not exceed one-half page in length.
- (6) The printed matter may appear in any pitch, as long as the characters are spaced in a readable manner. Any readable font is acceptable, but single-strike dot-matrix print is discouraged.

7.7(13) Oral arguments. The board or administrative law judge may set a date and time for oral argument (including a time limit for argument), either in addition to or in lieu of briefs, when in its discretion it is deemed necessary or in the public interest. Failure to discuss in oral argument points properly made in the briefs shall not be deemed a waiver thereof.

7.7(14) Procedural schedule in Iowa Code sections 476.3 and 476.6, proceedings.

a. In any proceeding initiated as a result of the filing by a public utility of new or changed rates, charges, schedules or regulations, the utilities board or presiding officer shall set a procedural schedule based on the following guidelines, unless otherwise ordered by the utilities board or presiding officer pursuant to this rule. The times and places of consumer comment hearings shall be set at the discretion of the utilities board or presiding officer.

Prepared direct testimony and exhibits in support of the filing—date of initial filing.

Docket case as a formal proceeding, suspend effective date of new or changed rates, charges, schedules or regulations and establish procedural schedule—not later than 30 days from the date of initial filing.

All further testimony—completed not later than six months from date of initial filing.

Cross-examination of all testimony—completed not later than seven months from date of initial filing.

Briefs of all parties—filed not later than eight and one-half months from date of initial filing.

b. In a proceeding initiated as a result of the filing of a complaint pursuant to Iowa Code section 476.3, the utilities board or presiding officer shall set a procedural schedule based on the following guidelines, unless otherwise ordered by the utilities board or presiding officer pursuant to this rule.

Prepared direct testimony and exhibits in support of the filing—date of initial filing.

Docket case as a formal proceeding to suspend effective date of new or changed rates, charges, schedules or regulations and establish procedural schedule—not later than 30 days from the date of initial filing.

All further testimony—completed not later than six months from date of initial filing.

Cross-examination of all testimony—completed not later than seven months from date of initial filing.

Briefs of all parties—filed not later than eight and one-half months from date of initial filing.

c. In setting the procedural schedule in a case, the board or administrative law judge shall take into account the existing hearing calendar and shall give due regard to other obligations of the parties, attorneys and witnesses. The board or administrative law judge may on its own motion or upon the motion of any party, including consumer advocate, for good cause shown change the time and place of any hearing. Any effect such a change has on the remainder of the procedural schedule or the deadline for decision shall be noted when the change is ordered.

d. Additional time may be granted a party, including consumer advocate, upon a showing of good cause for the delay, including but not limited to:

(1) Delay of completion of previous procedural step.

(2) Delays in responding to discovery or consumer advocate data requests.

Any effect such an extension has on the remainder of the procedural schedule or the deadline for decision shall be noted in the motion for extension and the board order granting the extension.

e. If any party, including consumer advocate, wishes to utilize the electric generating facility exception to the ten-month decision deadline contained in Iowa Code section 476.6, it shall expeditiously file a motion seeking this exception including an explanation of that portion of the suspended rates, charges, schedules or regulations necessarily connected with the inclusion of the generating facility in rate base. Any other party may file a response to such a motion.

7.7(15) Reopening record. After notice and an opportunity to respond, the administrative law judge or the board, on its own motion or on the motion of a party, may reopen the record for the reception for further evidence. When the record was made before the board, a motion to reopen the record shall be made any time prior to the issuance of a final decision. When the record was made before the administrative law judge, a motion to reopen the record shall be made prior to the expiration of the time for appeal from the proposed decision, and shall stay the time for filing an appeal. A motion to reopen the record shall substantially comply with the form prescribed in 199—subrule 2.2(12). The original and ten copies of the motion shall be filed with the board and copies of the motion shall be served on all parties. Affidavits of witnesses who will present new evidence shall be attached to the motion and shall include an explanation of the competence of the witness to sponsor the evidence and a description of the evidence to be included in the record.

7.7(16) Consumer comment hearing in docketed rate case of an investor-owned utility company. The board shall hold consumer comment hearings to provide an opportunity for members of the general public who are customers of an investor-owned utility company involved in a docketed rate case to express their views regarding the case before the board as well as the general quality of service provided by the utility. However, specific service complaints must follow the procedure prescribed in 199—6.2(476), Iowa Administrative Code. Nothing shall prohibit the board from holding consumer comment hearings on any other docketed rate case.

a. The consumer comment hearing will be presided over by either the board member(s) or an administrative law judge assigned by the board. Representatives from the utility company shall be present to explain, in a concise manner, the pertinent points of the company's proposal. The company's representatives shall also respond to any questions directed to them. All representatives from the utility company that are participating, except for legal counsel, shall be under oath. All board staff members that are participating in the hearing shall be under oath.

b. Individuals who wish to testify at the consumer comment hearing need not preregister with the board but need only sign up at the time of the hearing. The board member(s) or administrative law judge may limit the length of testimony when a large number of persons wish to testify. Sworn testimony shall become a part of the permanent record of the rate proceeding.

c. All participants in the hearing may correct misinformation within testimony. Correction of misinformation may be made at the time of the hearing during oral presentation or, if the misinformation does not come to the attention of the participants until after the hearing, correction of misinformation may be submitted in writing to the board within 20 days after the oral presentation. Written submissions shall be limited to a statement identifying the party whose testimony is to be corrected, and a brief statement of the incorrect testimony. This shall be followed by a brief statement of the correct information. This procedure shall be utilized to correct only such information that is clearly erroneous. Written submissions of corrections of misinformation shall not be used to slant, clarify or add to the testimony given during oral presentation. Corrections of misinformation which comply with this rule shall become a part of the permanent record.

The consumer comment hearing is not an appropriate forum for any party to make a record for or against the rate case.

d. The consumer comment hearing shall be held in a major population center served by the utility company at a time of day convenient to the largest number of customers. It shall be conducted in a facility large enough to accommodate all who wish to attend. Notice of the consumer comment hearing shall be sent by the board's public information office to newspapers, radio and television stations in the area served by the utility company.

e. Individuals unable to attend a consumer comment hearing may submit written comments to the board. Written comments shall become part of the permanent file of the rate proceeding, but not part of the record as sworn testimony.

f. Consumer comment hearing may be waived by the board if the interests of the public are better served without a hearing.

This rule is intended to implement Iowa Code sections 474.5, 476.1 to 476.3, 476.6, 476.8, 476.10, 476.31 to 476.33.

199—7.8(476) Appeals to board from decision of administrative law judge.

7.8(1) *Notification of proposed decision.* A copy of the administrative law judge's proposed decision and order in a contested case shall be sent by first-class mail, on the date the order is issued, to the last known address of each party. The decision shall be entitled "Proposed Decision and Order" and shall inform the parties of their right to appeal an adverse decision and the time in which an appeal must be taken.

7.8(2) *Appeal from proposed decision.* A proposed decision and order of the administrative law judge in a contested case shall become the final decision of the board unless, within 15 days after the decision is issued, the board moves to review the decision or a party files an appeal of the decision with the board. The party filing a notice of appeal shall simultaneously serve a copy of the notice by certified mail or personal service upon all parties to the proceeding and provide a copy to the administrative law judge.

a. Contents of notice of appeal. The appellant shall file the original and ten copies of a notice of appeal which shall include, in separately numbered paragraphs supported where applicable by controlling statutes and rules, each of the following:

- (1) A brief statement of the facts;
- (2) A brief statement of the history of the proceeding including the date and a description of any ruling claimed to be erroneous;
- (3) A precise description of the error(s) upon which the appeal is based. If a claim of error is based on allegations that the administrative law judge failed to correctly interpret the law governing the proceeding, exceeded the authority of an administrative law judge or otherwise failed to act in accordance with law, the appellant shall include in the notice citation to briefs or other documents filed with the administrative law judge where the legal points raised in the appeal were discussed. If a claim of error is based on allegations that the administrative law judge failed to give adequate consideration to evidence introduced at hearing, the appellant shall include in the notice citation to pages of the transcript or other documents where the evidence appears.

No claim of error based on evidence which was not introduced before the administrative law judge shall be considered by the board. Newly discovered material evidence must be presented to the administrative law judge upon a motion to reopen the record.

- (4) A statement of each of the issues to be presented for review.
- (5) A precise statement of the relief requested.
- (6) A statement as to whether an opportunity to file a brief or make oral argument in support of the appeal is requested and, if an opportunity is sought, a statement explaining the manner in which briefs and arguments presented to the administrative law judge are inadequate for purposes of appeal.
- (7) Certification of service showing the names and addresses of all parties upon whom a copy of the notice of appeal was served.

b. Amendment to the notice of appeal. Amendments to the notice of appeal received by the board within ten days after filing of the notice, and objections to such amendments when filed within ten days after filing of the amendment, shall be considered by the board. Amendments shall specify the paragraphs of the notice corrected or supplemented and shall be served upon all parties at the time of filing with the board.

c. Responsive filings. Within 14 days after the filing of a notice of appeal, all parties shall file with the board the original and ten copies of a response to the notice and serve a copy of the response on all other parties. A response filed in opposition to the appellant's position shall specifically respond to each of the substantive paragraphs of the notice of appeal and shall state whether an opportunity to file responsive briefs or to participate in oral arguments is requested.

d. Ruling on appeal. Within 20 days after the filing of a notice of appeal, the board shall rule on the issues to be decided on appeal. The ruling shall also establish a procedural schedule for the filing of briefs containing arguments not previously presented to the administrative law judge and relevant to the issues to be decided on appeal. The procedural schedule may also provide for a prehearing conference and an opportunity to present oral arguments if they will promote a better understanding of issues raised in the appeal and will not unnecessarily delay the board's final decision on the appeal. If no request for filing briefs and oral argument is made, the ruling may constitute the board's final decision on the merits of the appeal.

e. Appeal from administrative law judge's decision. When an appeal is taken from an administrative law judge's decision determining the reasonableness of rates after formal docketing of the proceeding pursuant to Iowa Code section 476.6, the filing of a notice of appeal in compliance with this rule may be deemed a request for additional time to complete the proceeding, for good cause shown, and, if the board so determines, shall extend the date when any rates approved on a temporary basis become permanent for a period not to exceed one-half of the additional time, shown in the procedural schedule, for a final board decision on the appeal.

This rule is intended to implement Iowa Code sections 474.3, 474.5, 476.2, and 476.6.

199—7.9(476) Rehearings.

7.9(1) *Application for rehearing.* Any party to a contested case may file an application for rehearing of the final decision. The application for rehearing shall be filed within 20 days after the final decision in the contested case is issued.

7.9(2) *Contents of application.* Applications for rehearing shall specify the findings of fact and conclusions of law claimed to be erroneous, with a brief statement of the grounds of error. Any application for rehearing asserting evidence which has arisen since the final order was issued as a ground for rehearing shall present the evidence by affidavit which includes an explanation of the competence of the person to sponsor the evidence and a brief description of the evidence sought to be included. An application shall substantially comply with the form prescribed in 199—subrule 2.2(13).

7.9(3) *Requirements for objections to applications for rehearing.* Notwithstanding the provisions of rule 7.5(476), an answer or objection to an application for a rehearing must be filed within 14 days after the day on which an application for rehearing is filed with the board, unless otherwise ordered by the board. The answer or objection to the application for rehearing shall substantially comply with the form prescribed in 199—subrule 2.2(8). The original and ten copies of the answer or objection shall be filed with the board.

This rule is intended to implement Iowa Code section 476.2.

199—7.10(476) Prehearing procedure.

7.10(1) *Prehearing conference.* An informal conference of parties may be ordered at the discretion of the board or administrative law judge or at the request of any party prior to a hearing in any proceeding.

a. For the purpose of formulating issues and considering:

- (1) The simplification of issues.
- (2) The necessity or desirability of amending the pleadings either for the purpose of clarification, amplification or limitation.
- (3) The possibility of making admissions of certain averments of fact or stipulations thereof, to the end of avoiding unnecessary proof.
- (4) The procedure at the hearing.
- (5) The propriety of prior mutual exchange between or among the parties of prepared testimony and exhibits.

(6) Such other matters as may aid in the simplification of the evidence and disposition of the proceeding.

b. Recordation. Action agreed upon at the conference shall be made a part of the record in such manner as may be prescribed by the board or administrative law judge at the close of the conference.

7.10(2) Offers of settlement. Rescinded IAB 6/13/90, effective 7/18/90.

199—7.11(476) Consideration of current information in rate regulatory proceedings.

7.11(1) Test period. In rate regulatory proceedings under Iowa Code sections 476.3 and 476.6, the board shall consider the use of the most current test period possible in light of existing and verifiable data respecting costs and revenues available as of the date of commencement of the proceedings.

7.11(2) Known and measurable changes. In rate regulatory proceedings under Iowa Code sections 476.3 and 476.6, the board shall consider:

a. Verifiable data, existing as of the date of commencement of the proceedings, respecting known and measurable changes in costs not associated with a different level of revenue and known and measurable revenues not associated with a different level of costs, that are to occur within 12 months after the date of commencement of the proceedings.

b. Data which becomes verifiable prior to the closing of the record at the hearing respecting known and measurable:

(1) Capital infrastructure investments that will not produce significant additional revenues and will be in service in Iowa within nine months after the conclusion of the test year.

(2) Cost of capital changes that will occur within nine months after the conclusion of the test year that are associated with a new generating plant that has been the subject of a ratemaking principles proceeding pursuant to Iowa Code section 476.53.

Verifiable data filed pursuant to paragraph 7.11(2)“*b*” shall be provided to other parties as soon as the data is available so that other parties have a reasonable opportunity to verify the data to be considered by the board.

Paragraph 7.11(2)“*b*” is repealed effective July 1, 2007. However, any proceeding that is pending on July 1, 2007, that is being conducted pursuant to Iowa Code section 476.3 or 476.6 shall be completed as if paragraph 7.11(2)“*b*” had not been repealed. Upon repeal of paragraph 7.11(2)“*b*,” the board may still consider the adjustments addressed in the paragraph, but shall not be required to consider them.

7.11(3) Postemployment benefits other than pensions. For rate-making purposes, the amount accrued for postemployment benefits other than pensions in accordance with Financial Accounting Standard No. 106 will be allowed in rates where:

a. The net periodic postemployment benefit cost and accumulated postemployment benefit obligations have been determined by an actuarial study completed in accordance with the specific methods required and outlined by SFAS No. 106.

b. The accrued postemployment benefit obligations have been funded in a board-approved, segregated and restricted trust account, or alternative arrangements have been approved by the board. Cash deposits shall be made to the trust at least quarterly in an amount that is proportional and, on an annual basis, at least equal to the annual test period allowance for postemployment benefits other than pensions.

c. The transition obligation is amortized over a period of time determined by the board that does not exceed 20 years.

d. Any funds, including income, returned to the utility from the trust not actually used for postemployment benefits other than pensions shall be refunded to customers in a manner approved by the board.

e. The board finds the benefit program and all calculations are prudent and reasonable.

7.11(4) An actuarial study of the net periodic postemployment benefit cost and accumulated postemployment benefit obligations shall be determined and filed with the board at the time a rate increase is requested, when there has been a change in postemployment benefits other than pensions offered by the utility, or every three years, whichever comes first.

7.11(5) For a period not to exceed three years commencing January 1, 1993, a rate-regulated utility may record on its books each year as a deferral the difference between the amount accrued in accordance with SFAS 106 and the amount which would have been recorded for postemployment benefits other than pensions on a pay-as-you-go basis for that year. In calculating the amount to be deferred, the utility may include in the deferral the amortization of transition obligation costs in accordance with SFAS 106.

7.11(6) Recovery of the deferrals authorized in subrule 7.11(5) will be considered only in rate cases filed prior to December 31, 1995.

This rule is intended to implement Iowa Code sections 476.1 to 476.3, 476.6, 476.8, 476.10 and 476.31 to 476.33.

199—7.12(476) Discontinuance of service incident to utility property transfer.

7.12(1) Scope. This rule applies to discontinuance of utility service pursuant to Iowa Code section 476.20(1) which includes the termination or transfer of the right and duty to provide utility service to a community or part of a community incident to the transfer, by sale or otherwise, except a stock transfer incident to corporate reorganization. This rule does not limit rights or obligations created by other applicable statutes or rules, including but not limited to the rights and obligations created by Iowa Code sections 476.22 to 476.26.

7.12(2) Application. A public utility shall obtain board approval prior to discontinuance of utility service. The public utility shall file an application for permission to discontinue service which includes a summary of the relevant facts and the grounds upon which the application should be granted. When the discontinuance of service is incident to the transfer of utility property, the transferor utility and the transferee shall file a joint application.

7.12(3) Approval. Within 30 days after an application is filed, the board shall approve the application or docket the application for further investigation. Failure to act on the application within 30 days will be deemed an approval of the application.

7.12(4) Contested cases. Contested cases under subrule 7.12(3) shall be completed within four months after date of docketing.

7.12(5) Criteria. The application will be granted if the board finds the utility service is no longer necessary, or if the board finds the transferee is ready, willing, and able to provide comparable utility service.

199—7.13(476) Rate regulation election—electric cooperative corporations and associations.

7.13(1) Application of rules. Electric cooperative corporations and associations shall not be subject to the jurisdiction of the utilities board except as provided in 1986 Iowa Acts, House File 2325, section 1, and paragraphs “a,” “b,” and “c” of this subrule.

a. Procedure for election by members. Upon petition of not less than 10 percent of the members of an electric cooperative or upon its own motion, the board of directors of an electric cooperative shall order a referendum election to be held to determine whether the electric cooperative shall be subject to the jurisdiction of the utilities board. A petition for election shall be completed within 60 days of commencement.

(1) Any member of an electric cooperative desiring a referendum election shall sign a petition for election addressed to the board of directors of an electric cooperative, in substantially the following form:

PETITION FOR ELECTION

TO: (Board of Directors of subject electric cooperative)

The undersigned members request you call an election to submit to the members the following proposition:

Shall . . . (name of the electric cooperative) be subject to rate regulation by the utilities board?

Signature

Address

Date

(2) Where signatures are made on more than one sheet, each sheet of the petition shall reproduce above the signatures the same matter as is on the first sheet. Each petitioner shall sign their name in their own handwriting and shall write their address and the date on which they signed.

(3) The petition shall be filed with the board of directors of the electric cooperative and an election shall be held not less than 60 days nor more than 90 days from the date on which the petition was filed.

(4) On the election date, the board of directors of the electric cooperative shall mail by first-class mail to each member of the electric cooperative a ballot containing the following language:

Shall . . . (name of the electric cooperative) be subject to rate regulation by the utilities board?

☐ Yes

☐ No

(5) The ballot shall also contain a self-addressed envelope to return the ballot to the secretary of the board of directors of the electric cooperative. The ballot shall be dated when received by the secretary. The ballot must be received by the secretary not more than 30 days after it was mailed to the members. The election procedure shall require a signature form for verification, but shall not allow the signature to be traced to the vote of a particular member.

(6) The issue in the election shall be decided by a majority of the members voting whose ballots are received by the secretary. Fifty-one percent of the membership shall constitute a quorum for the election. The secretary shall certify the results of the election and file the results with the executive secretary of the utilities board within 30 days of the election.

b. Procedure for election by board. Upon the resolution of a majority of the board of directors of an electric cooperative, the board may elect to be subject to the jurisdiction of the utilities board. The secretary of the board of directors of the electric cooperative shall file a certified copy of the resolution with the executive secretary of the utilities board within 30 days of the adoption of the resolution.

c. Effective date. Upon the resolution of a majority of the board of directors of an electric cooperative or when a majority of the members voting vote to place the cooperative under the jurisdiction of the utilities board, the utilities board shall determine an effective date of its jurisdiction which shall be not more than 90 days from the election. On and after the effective date of jurisdiction, the cooperative shall be subject to regulation by the utilities board.

d. Prohibited acts. Funds of an electric cooperative shall not be used to support or oppose the issue presented in the election. Nothing shall prohibit a letter of explanation and direction from being enclosed with the ballot.

e. Procedure for exemption. After the cooperative has been under the jurisdiction of the utilities board for two years, the members may elect to remove the cooperative from under the jurisdiction of the utilities board in the same manner as when electing to be placed under the jurisdiction of the utilities board.

f. Frequency of election. An electric cooperative shall not conduct more than one election pursuant to this subsection within a two-year period.

7.13(2) Rate increase considerations—rural electric cooperatives. The board's consideration of the fair and reasonable level of rates necessary for rural electric cooperatives shall include the following:

a. After investigation of the historical test year results and pro forma adjustments thereto, the board shall determine the extent to which the applicant has met the following conditions:

(1) Revenues are sufficient for a times interest earned ratio of from 1.5 to 3.0 for coverage of interest on outstanding utility short-term and long-term debt; or

(2) Revenues are sufficient for a debt service coverage ratio of from 1.25 to 2.50 on utility long-term debt; or

(3) Utility operating margins are sufficient for a ratio of from 1.5 to 2.5 of utility operating margins to interest on utility short-term and long-term debt; or

(4) Utility operating margins are sufficient for a ratio of from 1.25 to 1.75 of utility operating margins plus utility depreciation, all divided by utility long-term interest plus principal; and

(5) Utility operating margins are sufficient to return utility patronage capital credits accumulated from utility operating margins, with a retention of such credits of no more than 20 years allowed, subject to modification where compelling circumstances require time period adjustments.

b. In addition to the information in “*a*” above, evidence of the necessity for the requested rate relief may include, but need not be limited to, utility operating margins which will enable the cooperative to attain and maintain a reasonable ratio of utility long-term debt to retained utility operating margins. Cooperative’s authorized construction program and an official policy statement of its board of directors on a desired ratio will be considered factors in the determination of the reasonableness of any such ratio.

c. The utilities board’s initial decision will become final 15 days following its date of issuance; however, if filed within that 15-day period, allegations of error by the cooperative, staff or any intervenor as to the utilities board’s findings of fact, together with a statement of readiness to present testimony, will serve to hold final disposition in abeyance pending the scheduling and completion of an evidentiary hearing. When such allegation is made, testimony in support of such position must be filed within 30 days of such filing. Upon receipt of the testimony, the utilities board will schedule additional filing dates and set the matter for hearing. When hearing is scheduled, final disposition of the rate proceeding will be accomplished under the contested case provisions of the Iowa administrative procedure Act and the utilities board’s rules and regulations thereunder.

These rules are intended to implement Iowa Code sections 474.3, 474.5, 474.6, 476.1 to 476.3, 476.6, 476.8 to 476.10, 476.15, 476.31 to 476.33 and 546.7.

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